

Environmental Fees

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1 New legislation

In 2003, the Legislature enacted two new laws affecting the environment of particular interest to our readers. SB 20 created a new fee on certain electronic waste, and AB 433 continued an existing fee under a new name.

Senate Bill 20 (Stats. 2003, ch. 526)

Covered E-Waste Recycling Fee. Beginning July 1, 2004, an electronic waste recycling fee will be imposed upon the first sale in the state of a covered electronic device to a consumer by a retailer. A retailer selling a covered electronic device to a consumer is required to collect a fee from the consumer. A "covered electronic device" is defined to mean a cathode ray tube, cathode ray tube device, flat panel screen, or any other video display device with a screen size that is greater than four inches in size measured diagonally and which, when discarded or disposed, would be a hazardous waste, according to chapter 6.5 of the Health and Safety Code.

Assembly Bill 433 (Stats. 2003, ch. 491)

Ballast Water Management Fee Law extended and renamed the Marine Invasive Species Fee Collection Law.

On September 24, 2003, the governor signed AB 433 (Stats. 2003, ch. 491), which extends the ballast water management fee program to January 1, 2010, and renames it the Marine Invasive Species Fee program. In addition, this bill expands the definition of a voyage to include each vessel that arrives at a California port or place from a port or place *outside California waters* rather than from a port or place outside the EEZ (the exclusive economic zone) as was required by prior law.

The California State Lands Commission continues to have the authority to set the fee rates. Information on fee rates is available on the Board's website or you may contact the Excise Taxes and Fees Division (see page 2) if you have any questions regarding the Marine Invasive Species Fee program.



2 Courtesy at work

Some observers have noted that civility is decreasing in our society as our lives become more complex. We know that you may find yourself frustrated with the difficulties of the various tax laws or pressed for time when you're dealing with our staff. Still, we ask that you treat our employees just as you would like to be treated in a business situation.

3 How safe is the personal information I provide to the Board?

Many of the records maintained by the Board of Equalization are covered by state laws that protect your privacy. Therefore, the information you provide to the Board and any information that the Board may obtain regarding you or your business is safe from unauthorized disclosure. However, depending on the tax or fee program involved, certain registration or return information may lawfully be disclosed to other governmental agencies or the public. In addition, we will release information regarding your account to you or anyone that you designate.

If you would like further information on this subject, you may call the Board's Disclosure Officer in Sacramento at 916-445-2918, or you may request publication 58-A, *How to Inspect and Correct Your Records*.

4 New or revised reference material

Special Taxes Regulations

- 3020 Records — *Hazardous Substances Tax (5/03)*
- 3021 Relief from Liability (5/03)
- 4901 Records—*Special Taxes Administration (5/03)*
- 4902 Relief from Liability (5/03)

5 Ethics at work— “thank you” is enough

Many businesses offer gifts to customers, suppliers, and others with whom they do business at various times during the year. We must ask, however, that you not extend your generosity to our employees. A simple “thank you” will do—and will be much appreciated. Board policy prevents our employees from accepting gifts of any type.

Contact Information Board of Equalization

Environmental Fees Section

Excise Taxes and Fees Division, MIC:57
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0057
916-323-9555

Taxpayers' Rights Advocate

Call the Board of Equalization's Taxpayers' Rights Advocate's Office if you need help with a problem you have been unable to resolve at other levels: 888-324-2798 (toll-free)

Tax Evasion Hotline: 888-334-3300 (toll-free)

For More Information

Internet: www.boe.ca.gov

You can read or download many publications and forms, read about the elected Board Members, get information on tax rates, learn about the Board's settlement program, or obtain other valuable information.

Information Center: 800-400-7115

To speak to a representative:

Call between 8:00 a.m. and 5:00 p.m., Monday-Friday, excluding state holidays.

To order a publication:

For a complete list of Board publications, request publication 51, *Guide to Board of Equalization Services*.

To receive by mail:

Call 800-400-7115 at any time to leave a recorded request for a specific form, publication, or regulation, or call during working hours to talk to a representative.

To receive by fax:

Call 800-400-7115 and select automated services to receive a publication or form by fax.

TDD assistance for the hearing impaired

800-735-2929 (from TDD/TTY phone)

Department of Toxic Substances Control (DTSC)

Telephone: 800-61TOXIC (800-618-6942)

Internet: www.dtsc.ca.gov

U.S. Environmental Protection Agency (EPA)

Telephone: 415-495-8895

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Please remember to . . .

- Tell us when you change your business or mailing address.
- Let us know if you add or drop partners, incorporate, or change ownership of your business.
- Notify us if you sell your business.
- Write your account number on your tax or fee payments and on all your correspondence.
- Call us for a replacement return if you don't receive your return at least ten days before the due date.

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For your protection, we will ask for more than your account number

If you call us to inquire about your account or to make changes to your account, we will ask for more than your account number. We will also ask for other identifying information about you or your business to help ensure you are the account holder and are authorized to access your account.

Attention generators of hazardous waste:

If you made a generator fee prepayment in August 2003, please remember to take a credit on your annual generator fee return!

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Environmental Fee

Please remember to provide supporting documents when submitting your environmental fee payment to us. Every year we receive hundreds of payments from corporations. We may not be able to credit payments to a corporation's account in a timely manner if we are unable to match an account with the payer. Supporting documents include a fee return or a copy of a billing document. You should also print your account number on the front of your check in the event your check becomes detached from your backup documents. If you have already paid the fee we may need to obtain a copy of the front and back of the canceled check to identify the payment and credit it to the proper account.

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Occupational Lead Poisoning Prevention Fee

Identification of feepayers for the Occupational Lead Poisoning Prevention Fee is based on Standard Industrial Classification Codes (SIC Codes). The Board collects the Occupational Lead Poisoning Prevention Fee from employers in industries with SIC Codes which the Department of Health Services (DHS) identifies as indicating a potential for occupational lead poisoning. Therefore, if you are registered for this program, it is important that the proper SIC Code is assigned to each feepayer. If you believe that the SIC Code designated on your account is incorrect, you may request a SIC Code change. To request a SIC Code change, submit a written request with your return, indicating what your correct SIC Code is and a detailed description of what your company does. After review, the Board will determine if a SIC Code change is warranted. If your correct SIC Code is one that is not covered under the program, your account will be inactivated and a letter sent informing you of the status of your account. Keep in mind, however, if your business is covered by more than one SIC Code, or if any one of the SIC Codes is covered under the program, your account will remain open and you will continue to owe the fee. If your business does not deal with lead, you can apply for a fee waiver by checking the box on your Occupational Lead return, and a fee waiver packet will be sent to you. If you have any questions regarding fee waivers, please contact the DHS, Occupational Lead Poisoning Prevention Program office at 1515 Clay Street, Suite 1901, Oakland, CA 94612, or call 510-622-4332.

Also, please remember when completing your return to file for only *one* category, A or B. The appropriate category for your business is shown on the front of the return with your SIC code.

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New division name

In an effort to streamline business practices, we have combined the Environmental Fees and Excise Taxes Divisions. Please know that this change will in no way jeopardize the quality services we provide you. It will actually allow us to serve your needs better. Our new division name is Excise Taxes and Fees Division.

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New hazardous substances fee rates—calendar year 2004

The Health and Safety Code provides for an annual adjustment of the rates for the disposal fee, facility fee, generator fee, tiered permit fee, environmental fee, and occupational lead poisoning prevention fee, based on changes in the cost of living as measured by the California Consumer Price Index. The following tables show the adjusted hazardous substances fee rates for calendar year 2004.

DISPOSAL FEE

(Base rate \$103.38)

CATEGORY	FEE RATE (PER TON)
NonRCRA Hazardous Waste	\$ 16.86
—generated in a cleanup action	5.72
RCRA Waste	41.77
—treated to be nonRCRA or nonhazardous	16.86
—generated in a cleanup action and treated to be nonRCRA or nonhazardous	5.72
Other Waste	
Mining waste	13.44
Extremely hazardous waste	206.76
Restricted hazardous waste	206.76
Solid waste residues resulting from incineration or dechlorination	5.17

GENERATOR FEE

(Base Rate \$3,332.00)

WASTE GENERATED	FEE
5 – 24.9 tons	\$ 167.00
25 – 49.9 tons	1,333.00
50 – 249.9 tons	3,332.00
250 – 499.9 tons	16,660.00
500 – 999.9 tons	33,320.00
1,000 – 1,999.9 tons	49,980.00
2,000 or more tons	66,640.00

ENVIRONMENTAL FEE

NUMBER OF EMPLOYEES	FEE
1 – 49	\$ 0
50 – 74	236.00
75 – 99	416.00
100 – 249	830.00
250 – 499	1,779.00
500 – 999	3,322.00
1,000 or more	11,275.00

FACILITY FEE

(Base Rate \$23,963.00)

CATEGORY	RATE (PER FACILITY)
Disposal	\$ 239,630.00
Large Onsite Treatment	71,889.00
Large Offsite Treatment	71,889.00
Small Treatment	47,926.00
Mini Treatment	11,982.00
Large Storage	47,926.00
Small Storage	23,963.00
Mini Storage	5,991.00
Postclosure—less than 5 years	
Small	5,725.00 *
Medium	11,450.00 *
Large	17,175.00 *
Postclosure—more than 5 years	
Small	3,050.00 *
Medium	6,100.00 *
Large	10,300.00 *
Standardized	
Series A	11,730.00
Series B	5,497.00
Series C	4,617.00
Series Small Quantity C	2,308.00

* For postclosure fees, if lead agency is someone other than DTSC, the fees due would be 50% of the current fees.

TIERED PERMIT FEES

PERMIT TYPE	FEE
Permit-by-Rule (Facility and TTU)	\$ 1,162.00
Conditional Authorization	1,162.00
Conditional Exemption	38.00
Commercial Laundry	38.00

**OCCUPATIONAL LEAD
POISONING PREVENTION FEE**

NUMBER OF EMPLOYEES	CATEGORY A	CATEGORY B
10 – 99	\$ 243.00	\$ 349.00
100 – 499	488.00	976.00
500 or more	1,218.00	2,790.00

How are we doing?

We are committed to providing top-quality public service. Please let us know how we are doing by sending us your comments or suggestions. Please go online to fill out a brief *Customer Survey Form*. <http://www.boe.ca.gov/info/survey.htm>.